



YUMA COUNTY BOARD OF SUPERVISORS  
RESOLUTION NO. 07-69

Adopting the County's Procurement Card (P-Card) Policy

**WHEREAS:** The County currently has no Procurement Card Policy in place, and;

**WHEREAS:** Existing County policies do not meet the needs of the County Procurement Card program.

The Procurement Card (P-Card) Policy is hereby adopted to read as follows:

- I. Purpose
  - A. Issuance of procurement cards to employees of Yuma County are designed to increase efficiency while lowering costs incurred by the County in processing purchase orders, and subsequent payment documents.
- II. Scope
  - A. All Departments, and their employees, within Yuma County government will abide by this policy.
  - B. Areas of Responsibility
    - i. Cardholder
      - a. Primary responsibility for the use of the card lies with the cardholder.
      - b. Ensures card is used for business of the County only.
      - c. Complies with all aforementioned County Policies.
      - d. Upon termination of employment with the County, it is the Cardholders responsibility to return the card to the department Reconciler.
      - e. Safeguards Procurement Card.
      - f. Reports card lost/stolen immediately.
        - 1. Cardholder must notify the Procurement Card issuer of the lost/stolen card. It is the Program Administrators responsibility to order replacement card, not the cardholders.
        - 2. Cardholder must notify their department Reconciler of the lost/stolen card.
      - g. Responsible for disputing charges.

**Note: Failure to comply with Procurement Card Policy or failure to forward documentation in a timely manner may result in suspension and/or cancellation of Procurement card.**

- ii. Department Head/Designee
  - a. Department Head/Designee can also be the Approver.
  - b. Ensures a system is established within their Department that promotes compliance with all County policies to include those listed herein.
  - c. Notifies Program Administrator of any suspected misuse of procurement card.
  - d. Submits procurement card request to Program Administrator.
- iii. Program Administrator
  - a. Reviews and is the final approver on all transactions processed by all Departments within the County.
  - b. Ensures appropriate documentation is included on each transaction and accuracy of accounting.
  - c. Ensures validity of transactions and compliance with County Policies.
  - d. Monitors transactions for any suspected misuse.
  - e. Submits transactions for payment through established Accounts Payable Procedures, ensures payment to Procurement Card Issuer.
  - f. Responsible for applying for new cards, suspending, and canceling cards for the County.

III. Policy

- A. Procurement cards are for the sole purpose of conducting business of the County. Improper use of the procurement card will result in disciplinary action.
- B. Procurement cards cannot be used to circumvent established or subsequently established Purchasing Policies<sup>1</sup>.
- C. Procurement cards may be used for travel expenses; however, may not be used for meals while on travel, as these are advanced to the traveler. The County's Travel Policies<sup>2</sup> remain in effect while using the procurement card.

<sup>1</sup> Please see Yuma County Board of Supervisors Purchasing Policies for more information.

<sup>2</sup> Please see Yuma County Travel Authorization & Expense Allowance Policies & Procedures for more information.



**Note: Including minor incidental expenses as a component part of a larger billing, such as, personal telephone calls on a hotel bill, is allowed if reimbursed at the time of travel. Such charges should be addressed prior to checkout.**

D. Unauthorized Uses

- i. Examples of unauthorized uses are, but not limited to...
  - a. Cash advances, wire transfers, money order, etc.
  - b. Betting, Casino gaming, or other related activities.
  - c. Political or religious organizations.
  - d. Court costs, fines, bail, or bonds.
  - e. Temporary employees.
  - f. Purchasing alcoholic beverages.

**Note: Other restrictions may be imposed by the Department Head.**

IV. Procedures

A. Requesting Procurement Cards or Changes to Existing Cards

- i. Signed memo from Department Head is required to complete a procurement card request.
  - 1. Including
    - i. Employee's name.
    - ii. Limits (transaction/monthly).
    - iii. Any industry restrictions.
  - 2. Criteria for approval of Procurement Cards
    - i. Ability to hold employee accountable.
    - ii. Recognition that delegating authority to an employee to purchase via Procurement Card is similar to delegating authority to them to purchase via an open contract/vendor account.
    - iii. Frequency of use, diversity of vendors, and dollar value of purchases made by employee.
- ii. Changes to existing cardholder
  - 1. Signed memo from Department Head is required to complete a request to change procurement card limits or industry restrictions.

B. Cardmember Use Agreement

- i. Before receiving the Procurement Card, the cardholder is required to sign the "County of Yuma Cardmember use Agreement (Exhibit A)". The agreement sets forth their obligations as cardholders. This agreement is between the cardholder and the County.

C. Misuse/Non-Compliance

- i. Improper use of the Procurement Card or non-compliance with established County Procurement Card Policies will be treated as a misuse of public funds, and is subject to disciplinary action up to and including termination of employment, and prosecution. Use of the County Procurement Card is a privilege not a right.
- D. Return of Card Upon Request or Termination
  - i. Cardholders will surrender their cards upon request of the Department Head. Department Heads are responsible for retrieving the P-card when an employee separates from the County. Use of the P-card upon surrender is prohibited.
- E. Documentation Requirements
  - i. An original itemized receipt/invoice is required for every transaction, along with its packing slip if applicable, and will be submitted to Financial Services within 5 working days of purchase.
  - ii. Receipt/invoice should list vendor name, amount of the charge (including a breakdown of shipping and tax charges- if applicable), and an itemization of the purchased items.
  - iii. Receipt/invoices printed from the Internet are acceptable.
  - iv. If the receipt/invoice has been lost/misplaced, the vendor should be contacted for a copy of the invoice- a memo should accompany the copy with an explanation.
  - v. If the receipt/invoice is unavailable at time of reconciliation, a memo shall be submitted detailing the charge. When supporting documentation becomes available, it will be forwarded to Financial Services.
- F. Disputed Charges
  - i. It is the Cardholder's responsibility to notify the Program Administrator and the Procurement Card issuer of any disputed charges.
- G. Timely Payments
  - i. Department Heads are responsible for ensuring that transactions are reconciled, and documentation is forwarded to Financial Services within 5 working days of purchase.
  - ii. All documentation for a billing cycle will be forwarded to Financial Services no later than the 10<sup>th</sup> of any month, if the 10<sup>th</sup> falls on a weekend or holiday; the next business day by noon is acceptable.

**NOW, THEREFORE, BE IT RESOLVED** that the Yuma County Board of Supervisors adopts the Yuma County Procurement Card Policy.

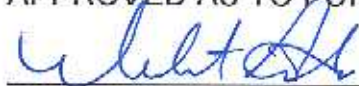
Adopted this 19<sup>th</sup> day of Nov, 2007.

  
CASEY PROCHASKA,  
Chairman

ATTEST:

  
SUE STALLWORTH,  
Clerk of the Board

APPROVED AS TO FORM:

  
County Attorney